AMENDMENTS TO THE CLAIMS:

This listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

1. (Currently Amended): An engine muffler comprising ~~a sound absorbing material interposed between~~ an internal tube and an external tube concentrically spaced therefrom and defining a concentric space therebetween, a sound absorbing material substantially filling said space, ~~wherein~~ and a projection projecting ~~toward~~ into the sound absorbing material ~~is~~ formed ~~on~~ in the external tube in spaced relation from said internal tube ~~along almost~~ and extending substantially about the entire periphery of said external tube ~~thereof, the projection spaced from said internal tube~~.

2. (Currently Amended): An engine muffler as set forth in Claim 1, wherein the sound absorbing material comprises a plurality of kinds of sound absorbing materials having different heat resisting properties and sound absorbing capabilities, and is interposed between said tubes in a state of being multilayered in the direction of thickness.

3. (Original): An engine muffler as set forth in Claim 2, wherein the sound absorbing material comprises stainless wool disposed on the outer periphery of the internal tube and glass wool layered on the outer periphery thereof.

4. (Original): An engine muffler as set forth in Claim 1, further comprising an exhaust air guiding tube provided inside of the internal tube.

5. (Currently Amended): An engine muffler as set forth in Claim 1, ~~further comprising:~~

wherein said projection is defined by a recess ~~formed by forming the projection by pressing~~ pressed inwardly into a portion of the external tube, ~~inwardly;~~

and including a stay for ~~holding~~ suspending the muffler ~~by suspending the same~~ from ~~the~~ a bottom portion of the vehicle body of ~~the~~ an automobile; and

said stay ~~being provided integrally in~~ engaging the recess along the projection.

6. (Currently Amended): A method of manufacturing an engine muffler comprising the steps of:

providing a pair of concentrically disposed tubes;

interposing a sound absorbing material, comprising a multilayered plurality of kinds of sound absorbing materials having different heat resisting properties and sound absorbing capabilities to substantially fill a space between an internal tube and an external tube forming said pair of tubes; and

thereafter drawing the end of the external tube[[;]] to form ~~wherein~~ a projection projecting ~~toward~~ into the sound absorbing material ~~is formed on the external tube~~ along ~~almost~~ substantially the entire periphery ~~thereof, the projection~~ of the external tube and to a position spaced from said

internal tube, ~~after inserting the sound absorbing material between the internal tube and the external tube but before drawing the end of the external tube~~.

7. (Currently Amended): A method of manufacturing an engine muffler ~~as set forth in Claim 6,~~ comprising the steps of: interposing a sound absorbing material between the internal tube and the external tube; and drawing the end of the external tube, wherein a projection projecting toward the sound absorbing material is formed on the external tube along substantially the entire periphery thereof after inserting the sound absorbing material between the internal tube and the external tube but before drawing the end of the external tube, and

wherein a sound absorbing material and the internal tube [[are]] is inserted into the external tube formed generally into a straight tube in a first place, then a projection is formed on the external tube, and then both ends of the external tube are drawn into a tapered shape.

8. (Currently Amended): A method of manufacturing an engine muffler ~~as set forth in Claim 6,~~ comprising the steps of: interposing a sound absorbing material between the internal tube and the external tube; and drawing the end of the external tube, wherein a projection projecting toward the sound absorbing material is formed on the external tube along substantially the entire periphery thereof after inserting the sound absorbing material between the internal tube and the external tube but before drawing the end of the external tube; and

wherein a sound absorbing material and [[a]] an internal tube are inserted into the external tube, one end of which is drawn into a tapered shape in a first place, then a projection is formed on the external tube, and then the other end of the external tube is drawn into a tapered shape.